

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20347
[REDACTED],)	
)	AMENDED DECISION
Petitioners.)	
_____)	

On January 11, 2008, the Idaho State Tax Commission issued a Decision on Docket No. 20347 to [Redacted] (taxpayers) for the taxable years 2004 and 2005. The decision modified the Tax Commission's Notice of Deficiency Determination dated May 9, 2007.

After receiving the Tax Commission's decision, the taxpayers provided a copy of their 2004 Idaho individual income tax return. Since the taxpayers submitted this return within the appeal period of the decision, the Tax Commission decided that the return should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed the taxpayers' return and found it to be a more accurate representation of the taxpayers' Idaho taxable income. Therefore, the Tax Commission accepts the taxpayers' income tax return, subject to the normal review process of the Tax Commission, in lieu of the 2004 return prepared by the Tax Discovery Bureau.

WHEREFORE, the decision for Docket No. 20347 dated January 11, 2008, is hereby AMENDED to include the provisions of this amended decision.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED, and THIS DOES ORDER that the taxpayers pay the following tax, penalty and interest (interest is computed to July 15, 2008).

<u>YEAR</u>	<u>REFUND</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2004	\$ 375	\$ 0	\$ 0	\$ 0	\$ <375>
2005		14,445	3,611	2,171	<u>20,227</u>
				TOTAL	<u>\$19,852</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.